

Description:

The Board regulates the professional conduct of public accountancy practitioners.

Major Functions and Targeted Performance Standard(s) for Each Function:

1. Issue licenses and certificates to applicants who meet all requirements and conditions.

A. Issue original, renewal, reciprocal licenses and practice privileges to qualified CPA applicants.

Actual Results			
<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
2,309	2,360	2,457	2,584
Projected Results			
<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
2,600	2,650	2,700	2,750

B. Issue license renewals to LPA's.

Actual Results			
<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
44	43	41	40
Projected Results			
<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
40	39	39	39

2. Administer uniform CPA examinations on a semi-annual basis.

A. Screen, notify, test, and issue grades to qualified CPA applicants

Actual Results			
<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
449	334	390	353
Projected Results			
<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
360	360	360	360

3. Control, regulate, and inform CPA's and LPA's.

A. Monitor 100% of active licensees for compliance with continuing Professional Education requirements.

Actual Results			
<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
2,353	2,403	2,399	2,432
Projected Results			
<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
2,565	2,614	2,664	2,714

B. Register public accounting firms and monitor peer review compliance.

Actual Results			
<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
669	668	662	678
Projected Results			
<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
680	685	690	700

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C. Process, investigate, and respond to valid complaints against Idaho CPA's and LPA's.

Actual Results			
<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
10	12	3	12
Projected Results			
<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
10	10	10	10

D. Publish and distribute a quarterly agency newsletter.

Actual Results			
<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
4	4	4	4
Projected Results			
<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
4	4	4	4

Program Results and Effect:

The Board regulates the professional conduct of practitioners of public accountancy through the adoption of rules and the enforcement of statutes. The Board strives to provide cost effective and efficient services that are relevant to the needs of the public. We promote the reliability of financial information and the protection of the economic welfare of the citizens of the state.

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